

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div> <div>CITY OF <u>WAVERLY</u>, IOWA</div> <div>DUE: December 1, 2014</div>		<div>16200900800000</div> <div>WAVERLY CITY</div> <div>200 1ST STREET NE BOX 616</div> <div>WAVERLY, IA 50677</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		5,014,202		5,014,202	4,952,345
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		5,014,202		5,014,202	4,952,345
Delinquent property taxes		0		0	0
TIF revenues		2,131,662		2,131,662	2,087,295
Other city taxes		1,125,101	0	1,125,101	1,142,871
Licenses and permits		27,336	0	27,336	25,035
Use of money and property		37,410	84,164	121,574	85,046
Intergovernmental		2,616,758	0	2,616,758	2,018,655
Charges for fees and service		918,181	69,713,931	70,632,112	71,178,960
Special assessments		10,999	7,106	18,105	13,000
Miscellaneous		249,516	36,632	286,148	150,100
Other financing sources		5,590,135	0	5,590,135	12,453,047
Total revenues and other sources		17,721,300	69,841,833	87,563,133	94,106,354
Expenditures and Other Financing Uses					
Public safety		1,970,828	0	1,970,828	2,124,805
Public works		1,885,243	0	1,885,243	2,274,653
Health and social services		161,150	0	161,150	164,150
Culture and recreation		2,799,842	0	2,799,842	2,907,569
Community and economic development		440,061	0	440,061	560,290
General government		835,796	0	835,796	898,245
Debt service		2,570,316	0	2,570,316	2,606,732
Capital projects		2,822,145	0	2,822,145	4,774,732
Total governmental activities expenditures		13,485,381	0	13,485,381	16,311,176
Business type activities		0	63,723,919	63,723,919	63,830,056
Total ALL expenditures		13,485,381	63,723,919	77,209,300	80,141,232
Other financing uses, including transfers out		4,589,408	926,927	5,516,335	4,953,047
Total ALL expenditures/And other financing uses		18,074,789	64,650,846	82,725,635	85,094,279
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-353,489	5,190,987	4,837,498	9,012,075
Beginning fund balance July 1, 2013		4,508,877	23,462,326	27,971,203	29,428,915
Ending fund balance June 30, 2014		4,155,388	28,653,313	32,808,701	38,440,990
Note - These balances do not include \$ 195,719 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 6,961,125	Other long-term debt		\$ 0
Revenue debt		\$ 15,766,860	Short-term debt		\$ 273,760
TIF Revenue debt		\$ 3,874,625			
			General obligation debt limit		\$ 32,064,760
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/23/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Carla Guyer Jack Bachhuber - Finance Director		→	319	352-4252	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/15/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WAVERLY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,923,732	1,289,366		801,104	0	0	5,014,202			5,014,202	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,923,732	1,289,366		801,104	0	0	5,014,202		T01	5,014,202	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	2,923,732	1,289,366		801,104	0	0	5,014,202			5,014,202	6
7	TIF revenues			2,131,662				2,131,662		T01	2,131,662	7
	Other city taxes											
8	Utility tax replacement excise taxes	32,140	32,140	0	0	0	0	64,280		T15	64,280	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	163,599	0	0	0	0	0	163,599	0	T19	163,599	13
14	Other local option taxes	0	897,222	0	0	0	0	897,222	0	T09	897,222	14
15	TOTAL OTHER CITY TAXES	195,739	929,362	0	0	0	0	1,125,101	0		1,125,101	15
16	Section B - LICENSES AND PERMITS	27,336	0	0	0	0	0	27,336	0	T29	27,336	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,270	5,338	4,370	910	779	0	16,667	8,643	U20	25,310	18
19	Rents and royalties	5,421	0	0	0	15,322	0	20,743	75,521	U40	96,264	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	10,691	5,338	4,370	910	16,101	0	37,410	84,164		121,574	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	383,688	0	383,688	0	B89	383,688	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	383,688	0	383,688	0		383,688	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		985,956					985,956		C46	985,956	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	333	6,300	0	0	202,478	0	209,111	0	C89	209,111	49
50	Iowa Department of Transportation	6,300	0	0	0	0	0	6,300	0	C89	6,300	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	6,633	992,256	0	0	202,478	0	1,201,367	0		1,201,367	60
61												61
62	Local grants and reimbursements											62
63	County contributions	17,196		0	0	5,000	0	22,196	0		22,196	63
64	Library service	77,339	18,492	0	0	0	0	95,831	0	D89	95,831	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	4,588	0	0	0	0	0	4,588	0	D89	4,588	66
67	Street Lighting	261,996	0	0	0	0	0	261,996	0	D89	261,996	67
68	WLP	173,778	120,000	0	0	288,606	0	582,384	0		582,384	68
69	Economic Development	64,708	0	0	0	0	0	64,708	0		64,708	69
70	Total local grants and reimbursements	599,605	138,492	0	0	293,606	0	1,031,703	0		1,031,703	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	606,238	1,130,748	0	0	879,772	0	2,616,758	0		2,616,758	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,223,752	A91	1,223,752	73
74	Sewer	0	0	0	0	0	0	0	1,643,428	A8Ø	1,643,428	74
75	Electric	0	0	0	0	0	0	0	17,408,038	A92	17,408,038	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	53,970	0	0	0	0	0	53,970	0	AØ1	53,970	78
79	Landfill/garbage	0	0	0	0	0	0	0	1,136,266	A81	1,136,266	79
80	Hospital	0	0	0	0	0	0	0	48,302,447	A36	48,302,447	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	10,405	0	0	0	0	10,405	0	A89	10,405	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	63,858	0	0	0	0	5,537	69,395	0	A03	69,395	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	498,084	72,790	0	0	0	0	570,874	0	A61	570,874	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Accounting	213,537	0	0	0	0	0	213,537	0		213,537	103
104	TOTAL CHARGES FOR SERVICE	829,449	83,195	0	0	0	5,537	918,181	69,713,931		70,632,112	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	5,754	5,245	0	10,999	7,106	U01	18,105	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	14,750	0	0	148,071	0	162,821	0	U99	162,821	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	4,170	0	0	0	0	0	4,170	0	U11	4,170	110
111	Fines	57,495	0	0	0	0	0	57,495	5,888	U30	63,383	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Insurance/Equip Services	10,394	0	0	0	0	0	10,394	0		10,394	114
115	Public Services Streets	7,394	5,007	0	0	2,235	0	14,636	0		14,636	115
116	Enterprise	0	0	0	0	0	0	0	30,744		30,744	116
117		0	0	0	0	0	0	0			0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	79,453	19,757	0	0	150,306	0	249,516	36,632		286,148	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WAVERLY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,672,638	3,457,766	2,136,032	807,768	1,051,424	5,537	12,131,165	69,841,833		81,972,998	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	73,800	0	73,800	0	NR	73,800	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,910,641	356,200		861,432	947,054	0	4,075,327	0		4,075,327	127
128	<i>Internal TIF loans and transfers in</i>	70,000	213,529	0	907,479	250,000	0	1,441,008	0		1,441,008	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	1,980,641	569,729	0	1,768,911	1,270,854	0	5,590,135	0		5,590,135	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,653,279	4,027,495	2,136,032	2,576,679	2,322,278	5,537	17,721,300	69,841,833		87,563,133	132
133												133
134	Beginning fund balance July 1, 2013	1,280,712	1,559,798	774,374	73,544	335,365	485,084	4,508,877	23,462,326		27,971,203	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	7,933,991	5,587,293	2,910,406	2,650,223	2,657,643	490,621	22,230,177	93,304,159		115,534,336	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,478,272	280,508	0	0	0	0	1,758,780		E62	1,758,780	2
3	Purchase of land and equipment	2,402	0	0	0	0	0	2,402		G62	2,402	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	121,138	0	0	0	0	0	121,138		E24	121,138	13
14	Purchase of land and equipment	2,416	0	0	0	0	0	2,416		G24	2,416	14
15	Construction	0	23,274	0	0	0	0	23,274		F24	23,274	15
16	Ambulance — Current operation	47,205	0	0	0	0	0	47,205		E32	47,205	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	15,613	0	0	0	0	15,613		E89	15,613	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,651,433	319,395	0	0	0	0	1,970,828			1,970,828	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	56,354	598,552	92,741	0	0	0	747,647		E44	747,647	42
43	Purchase of land and equipment	0	352,509	0	0	0	0	352,509		G44	352,509	43
44	Construction	0	163,917	0	0	0	0	163,917		F44	163,917	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	254,857	0	0	0	0	0	254,857		E44	254,857	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	97,295	0	0	0	0	97,295		E44	97,295	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	22,828	0	0	0	0	22,828		E81	22,828	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	71,254	0	0	0	0	0	71,254		E01	71,254	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	10,396	0	0	0	0	0	10,396		F01	10,396	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	143,029	0	21,511	0	0	0	164,540		E89	164,540	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	535,890	1,235,101	114,252	0	0	0	1,885,243			1,885,243	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	161,150	0	0	0	0	0	161,150		E79	161,150	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	161,150	0	0	0	0	0	161,150			161,150	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WAVERLY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	785,286	0	0	0	0	0	785,286		E52	785,286	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	2,565	0	0	0	0	0	2,565		F52	2,565	124
125	Museum, band, theater — Current operation	0	1,021	0	0	0	0	1,021		E61	1,021	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	249,409	4,463	0	0	0	0	253,872		E61	253,872	127
128	Purchase of land and equipment	11,120	0	0	0	0	0	11,120		G61	11,120	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	720,000	0	0	0	0	720,000		E61	720,000	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	122,780	0	0	0	0	0	122,780		E03	122,780	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	89,175	22,115	0	0	0	0	111,290		E61	111,290	135
136	Other culture and recreation	727,855	24,130	0	0	0	0	751,985		E61	751,985	136
137	Purchase of land and equipment	39,923	0	0	0	0	0	39,923		G61	39,923	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,028,113	771,729	0	0	0	0	2,799,842			2,799,842	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	27,334	0	0	0	0	27,334		E89	27,334	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	164,035	78,552	0	0	0	0	242,587		E89	242,587	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	35,358	0	0	0	0	0	35,358		E29	35,358	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	28,637	0	0	0	0	0	28,637		E89	28,637	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	106,145	0	0	0	106,145		E89	106,145	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	228,030	105,886	106,145	0	0	0	440,061			440,061	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	258,521	0	0	0	0	0	258,521		E29	258,521	160
161	Purchase of land and equipment	21,403	0	0	0	0	0	21,403		G29	21,403	161
162	Clerk, Treasurer, financial administration — Current operation	358,928	0	0	0	0	0	358,928		E23	358,928	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	81,414	0	17,639	0	0	0	99,053		E25	99,053	166
167	Purchase of land and equipment	16,478	0	0	0	0	0	16,478		G25	16,478	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	81,413	0	0	0	0	0	81,413		E89	81,413	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	818,157	0	17,639	0	0	0	835,796			835,796	176
177	Section G — DEBT SERVICE		0	0	2,570,316	0	0	2,570,316			2,570,316	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,570,316	0	0	2,570,316			2,570,316	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	1,749,071	0	1,749,071			1,749,071	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,749,071	0	1,749,071			1,749,071	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Dry Run (Partial), 4th St NW, GMT Rail, Cedar River Pkwy.	0	0	0	0	1,073,074	0	1,073,074			1,073,074	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,073,074	0	1,073,074			1,073,074	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,822,145	0	2,822,145			2,822,145	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,422,773	2,432,111	238,036	2,570,316	2,822,145	0	13,485,381			13,485,381	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WAVERLY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								761,682	E91	761,682	198
199	Purchase of land and equipment							5,155	G91		5,155	199
200	Construction							33,583	F91		33,583	200
201	Sewer and sewage disposal — Current operation							999,360	E80		999,360	201
202	Purchase of land and equipment							4,934	G80		4,934	202
203	Construction							32,078	F80		32,078	203
204	Electric — Current operation							13,587,672	E92		13,587,672	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							899,163	E81		899,163	216
217	Purchase of land and equipment							172,153	G81		172,153	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							47,096,060	E36		47,096,060	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WAVERLY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								132,079		132,079	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								63,723,919		63,723,919	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,422,773	2,432,111	238,036	2,570,316	2,822,145	0	13,485,381	63,723,919		77,209,300	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	932,801	2,091,249			124,350	0	3,148,400	926,927		4,075,327	255
256	Internal TIF loans/repayments and transfers out	0	0	1,441,008		0	0	1,441,008	0		1,441,008	256
257		0	0		0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	932,801	2,091,249	1,441,008	0	124,350	0	4,589,408	926,927		5,516,335	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,355,574	4,523,360	1,679,044	2,570,316	2,946,495	0	18,074,789	64,650,846		82,725,635	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	490,621	490,621			490,621	263
264	Restricted	0	52,668	1,231,362	79,907	0	0	1,363,937			1,363,937	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	11,566	0	0	0	0	0	11,566			11,566	266
267	Unassigned	1,566,851	1,011,265	0	0	-288,852	0	2,289,264			2,289,264	267
268	Total Governmental	1,578,417	1,063,933	1,231,362	79,907	-288,852	490,621	4,155,388			4,155,388	268
269	Proprietary								28,653,313		28,653,313	269
270	Total ending fund balance June 30, 2014	1,578,417	1,063,933	1,231,362	79,907	-288,852	490,621	4,155,388	28,653,313		32,808,701	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,933,991	5,587,293	2,910,406	2,650,223	2,657,643	490,621	22,230,177	93,304,159		115,534,336	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAVERLY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 139,707		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	29,366,491

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,616,897	29U \$ 0	39U \$ 262,931	49U \$ 1,353,966	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 31,983
2. Sewer utility	19U 1,743,103	29U 0	39U 342,069	49U 1,356,034	49U 0	49U 45,000	49U 0	I89 27,003
3. Electric utility	19U 5,994,211	29U 4,000,000	39U 658,421	49U 0	49U 0	49U 9,335,790	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 26,050
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	I89 0
8. TIF revenue	19U 4,659,800	29U 0	39U 785,175	49U 0	49U 3,874,625	49U 0	49U 0	I89 121,204
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
General	19U 5,360,950	29U 0	39U 1,109,825	49U 4,251,125	49U 0	49U 0	49U 0	I89 67,469
11. Hospital Rev	19U 8,241,466	29U 0	39U 1,855,396	49U 0	49U 0	49U 6,386,070	49U 0	I89 131,106
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	27,616,427	4,000,000	5,013,817	6,961,125	3,874,625	15,766,860	0	404,815

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	22,192
Outstanding as of JUNE 30, 2014	64V \$	273,760

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	641,295,196
	x .05 = \$
	32,064,760

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	89,468	\$	0	0	32,914,952
						33,004,420

REMARKS

V98